App F IX 4

Previous References

1946 47
(mt)

File No 67-46
Serial Nos 46 47

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos TW-0

Part B for Sept. 47

SUBJECT

Levy of tax on Arts, Professions and Trades by the Kozhikode municipality

L 9011-12 - 26-9-47

The D.C. Calicut

Comptroller & Law

Secretary to Govt.

Serial No

From the D C Bangalore dt
No 116/pR 31/45 dt 28/8/45
Requests sanction to the
proposal of the Hosakote Town
Municipal Council to levy Tax on Arts-profession
Trades and callings

1) the rate at which the tax
is proposed to be levied is not stated
subject
to 2/9/45 2) PI call for returns

Sd/ illegible

3) Draft rules
Not
18/9

4) Sanction
19/9/45.

To,

TYPED SEP 21 1945

The D.C. Bangalore
Lr No 25 86 dt 28/9/45
calls for certain information
Letter No C66-1125/45-46 dt 27-11-45
from the Dy Comm, Bangalore dt
furnishing the particulars.
5) The schedule of rates proposed
to be levied in the Hosakota municipality is
flagged "X". It is reported that no
objections have been received
in response to the notice calling for

1478 / 3825 / 3894

mc File No of 1945

General and Revenue Secretariat

Serial No

Objections

6) sended for orders

WKS 15/12 7) only the rates at which the tax would be levied have been sent there should be rules & by-laws to enforce the levy &c being up with a copy of the rules & bylaws force in any Town self or in the Municipal self

for 17/12/45

8) Sended with a draft letter for appl.

WKS 18/12

9) Issued

21/12/45

TYPING SECTION
21 DEC 1945

To The Dy Comm. Bldr &c
No L5748 dt 1-1-46

Requests him to prepare Rules & Bylaws & submit to Govt after observing the formalities

Letter No 1166.1195/45-46 dt 19-11-46 from the Dy Comm. Bangalore &c, forwarding for sanction the draft Bye laws rules & Bylaws relating to the levy of tax on Arts, Professions, Trades & Callings in the Hoskote mcl.

It is reported that the necessary formalities are reported to have been observed

For approval the Legislation section will be requested to state whether the rules & Bye Laws framed by the Hoskote Town mcl are in order & may be approved - submitted for orders

WKS 24/11

Issued 2/1/46

3894 604/M

11) Pl put up with a copy of such rule & bylaws which are in force in this Municipality & submit it would facilitate the comparison of these bylaws & rule under Question with those in force in Municipality & will help the Board to suggest modifications or Amendments based on these bylaws

for
3/12/46

12) Bylaws in force in the Municipal Towns of Gubbi, Chickanayakanhalli & Tiptur are put up

KHB 6/12

13) ~~Mysore~~ ~~Rules~~ ~~are~~ ~~not~~ ~~available~~ ~~here~~ ~~&~~ ~~it~~ put up the bylaws in force in Mysore City if not available here, please forward to Municipal Council obtain - copy

for
7/12/46

14) Submitted
A copy ~~of~~ ~~the~~ of the Bylaws in force in the Bangalore City Municipality is on the file (vide flag "B")

KHB 7/12

15) The opinion in regard to the Constitutionality of the above bylaws in question may be sent to Legal Adviser for

7/12

MVRAO.

for
7/12

7/12/46

Rules and Bye-laws framed by
the Hosketi Town Municipal council

1 Draft Rules

16) The proposed Rules and Bye laws have been scrutinised The power to frame rules for the assessment and levy of tax on Arts, professions etc is conferred on a Town Municipal council under Section 46(h) of the Municipal Act A preamble has been added to the draft Rules under this empower Section A few minor corrections have been made in rules 3 and 4

17) 2 Draft Bye-Laws

Section 48(1)(2) of the Act is the enabling provision for framing bye-laws enforcing the supply of informa regarding liability to tax on Arts, professions etc In the preamble of the draft bye-laws, ~~Section~~ 5 and in bye-laws Section 51(1)(b), has been mentioned. This is the corresponding Section in the city Municipalities Act. The correct provision, namely, Section 48(1)(2), has been substituted in both of these place

—

18) The rates of tax enumerat in the Schedule appended to the draft Bye-laws, exceed the maximum rates allowed in Schedule (V) of the Town Municipalities Act, 1933 The maximum amount of tax

Rules and Bye-laws framed by Hoskote Town Municipal Council

3894 604/M
L

which a Town Municipal council is empowered to levy is Rs 50 Hence the proposed rates have to be revised so as to bring them within the maximum limits specified in Schedule (V) of the Town Municipalities Act, 1933. The administration has to effect necessary changes in this respect

19) The draft Rules and Bye laws are rewrote in order and mainly follow the corresponding Rules and Bye-laws of the Bangalore city Municipal

20/14/12/46 BVN 14/12

20) may be approved

Land Utility) 7/1

21) Sec 7/1

Dy 7/1

Supdt L S & Branch WC)

20/8/11/47 D PH 22) ~~Subordinates~~ orders sanction for orders ~~for~~ orders are solicited on the points ~~stated~~ raised in para 18 supra

11/2 23) PL put up draft letter to DC thereon returning the bylaws for accepts & return thereof

24) sanction with a draft letter for approval 25) Issue for 3/xpy 17/xpy

4/12

Hosakote Town Mly - Bylaws

3894 / 10228 604/M

To the Dy Commr, Bloreth

No L 11831 & 27-2-47

Requests that the Bylaws may be revised and submitted as indicated in the letter from the D C Bangalore District No M6-1195/45-46 dated 20-6-47

Submits the bye-laws duly getting it revised

26) The bye-laws may now be forwarded to the Legs Bran for scrutiny and return

28/6 27) pl put up a copy of the Rules & bylaws in force on this subject in plone cir.

for SJ 7/47

Hag E 28) Send him a copy of G O no. L 9189-90/Mnl/105-36: dt 7-5-38

10/7 29) In favour of your circ in regard to the suitability of the draft bylaws proposed in this behalf by the Hosakote Town Mly.

Asstt Secy. Legs Br 15/7/47

16/7

30) The draft Bye-Laws, as revised have been scrutinised, and verbal

Rules framed by the Hoskote Town Municipal Council

Continuation Sheet File No. of Page
Current No

605 RL 604 RL 912

alterations have been made in the bye-laws. The rates of tax specified in the schedule are within the maximum limits allowed under the Act

31) The proposed bye-laws are

[illegible] 19/8/47

32) May be approved

Law Secy 21/8

21/8

22/8

L. S. G. Branch)

33). The opinion of the Law Branch furnished at Paras 30 & 31 supra, is for perusal

Mr Rajis 21/8

34) Submitted for orders

26/8

35) A draft G.O. may be put up [illegible] the [illegible] of the [illegible] bylaws in [illegible] gazette

25/8/47

36) Submitted with a draft G.O. sanctioning the draft bye-laws & [illegible] for approval

26/8.

Supdt. M L Branch

Why don't you [illegible] the [illegible] carefully? Are the sections in the draft G.O. correct? [illegible] Are you not the officer to sanction both rules & bye-laws? [illegible] 26/8/47

WD 01570—[illegible] pads of 100 sheets each—122 46

Subj with a revised draft as instructed

Dept G.O may be approved

31/9/47

8/9/47

May be approved

8

8/9/47

Minutes (Rules & Cons)

8/9/47

OFFICE OF THE MINISTER FOR REVENUE
No 2842
Date 9 9 47

TYPING SECTION
10 SEP 1947
GEN & REV SECT

9/9

9/9/47

To

The Deputy Commissioner Bangalore Dt

" Comptroller Nagpur

No L 9811-12/M. 67-47-47 of 26 9 47.

Sanctions the Aft rules, bye-laws framed by the Hosakote Town Municipal Council for the levy of tax on Arts, Professions, Trades, etc

20/10

S. O.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

G O No L 9189 90—Ml 105 36 27 dated 7th May 1938

Tax on Arts Professions trades etc

Sanctions the levy of a ——, in the Bangalore City Municipality

READ—

Correspondence ending with letter No C 3188 – 34-35 dated the 24th December 1937 from the Municipal Commissioner Bangalore City submitting proposals for the levy of a tax on arts professions trades and callings and on offices and appointments in the Bangalore City Municipality

ORDER No L 9189 90—ML 105 36 27, DATED BANGALORE THE 7TH MAY 1938

The Bangalore City Municipal Council resolved at its meetings held on the 12th September 1937 and 20th September 1937, that a tax on arts professions, trades and callings and on offices and appointments be levied under Section 61 (b) (xi) of the City Municipalities Act, 1933, and framed a set of draft rules and bye laws under Sections 49 (h) and 51 (1) (i) of the Act to give effect to the said resolutions

2 In forwarding for the sanction of Government the above resolutions of the Municipal Council, the Municipal Commissioner, Bangalore City, states that the prescribed formalities under Section 65 of the Act have been observed and that the objection petitions received from the public were duly considered by the Council

3 Having regard to the fact that the Municipal Council has on hand several schemes of improvement and has to provide funds for the repayment of the loan of Rs 20 lakhs, which it has recently raised, it is imperative that the income of the Municipal Council should be immediately improved The objections received from the public are of a general nature and cannot, in the circumstances, be regarded as valid Government are therefore pleased to approve of the levy of the tax, the rates of which are within the maxima prescribed in Schedule V of the Act, according to the resolutions of the Municipal Council, with effect from the year 1938 39

4 The rules and bye laws are approved with slight modifications and are appended to this order

P H KRISHNA RAO,
Secretary to Government,
Local Self Government Department

To—The Municipal Commissioner Bangalore City through the President City Municipal Council.
The Comptroller to Government
Exd —C K

No L -9189 90—ML -105 36 27, DATED 7TH MAY 1938

ANNEXURE

Rules framed by the Bangalore City Municipal Council under Section 49 (h) of the Mysore City Municipalities Act VII of 1933, for the assessment and levy of a tax on arts, professions, trades and callings and on offices and appointments

1 In these rules, the word "person shall include a Firm, Company or Association

2 Every person who, within the limits of the Bangalore City Municipality, holds any office or appointment, public or private, or is employed in or engages himself in any capacity in, or exercises, any profession or trade or calling, and every person falling under any of the denominations in the schedule appended to these rules shall pay tax at the rates specified in the schedule as payable by persons of the class in which such persons will be placed

3 The tax shall be payable in advance in two equal half yearly instalments in July and January every year, and shall be collected in accordance with the procedure laid down in Chapter VIII of the Mysore City Municipalities Act, VII of 1933

4 No person shall be liable to be taxed under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days within the City

5 The tax leviable under these rules from a Firm, Company or Association may be levied from any member of that Firm, Company or Association

6 When a person exercises or engages in more than one profession, art, trade or calling or holds more than one office or appointment, whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

7 On or before 1st January and 1st July every year, an assessment list in the appended form shall be prepared This list will be subject to revision half yearly or yearly as may be decided by the Municipal Commissioner

8 Any person who has paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade or calling or office or appointment has been given to the Municipal Commissioner and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

9 The burden of proving the facts entitling any person to relief under Rule 8 shall be upon him

BYE LAWS

Bye laws framed by the Bangalore City Municipal Council under Section 51 (1) (i) of the Mysore City Municipalities Act, VII of 1933, for enforcing the supply of information regarding liability to tax on professions, arts, trades and callings and offices and appointments —

(1) On the written requisition of the Municipal Commissioner or of such person or persons as may be authorised by him from time to time in this behalf —

(i) Every person engaged in or exercising any profession art trade or calling or holding any office or appointment within the limits of the Bangalore City Municipality shall within 30 days after the receipt of such requisition be bound to furnish a statement under his signature in writing in the form appended to these bye laws showing his income or profits for the required year or years

(ii) Every occupier of any building or land within the City Municipal limits shall furnish within 30 days of the requisition a list in writing containing the names of all persons occupying such building or land and specifying the profession art trade or calling office or appointment of every such person

No L 9189 90—ML 105 36-27, DATED 7TH MAY 1938

(2) Every employer, or the head or Secretary of any public or private office or of a firm or of a company shall, within the 15th July of every year, furnish (a) a list in writing of names of all persons in his employ or in employ of such office, firm or company with a statement of salary or income of each of the same, (b) and furnish the above particulars in regard to any incorporated company of which such employer, head or the Secretary, as the case may be, is the agent

(3) Notwithstanding anything contained in these bye laws, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the City Municipal limits, who has not been required to furnish a return under Bye law 1 shall, within 30 days of so commencing, give information of the fact to the Municipal Commissioner

(4) Every person who is liable to the tax and who shall change either the designation of his firm or the nature of his profession, art, trade or calling or office, or appointment or his place of business shall, within 30 days of such change, give intimation thereof to the Municipal Commissioner

(5) Failure to furnish the required information or furnishing information which is untrue shall be punishable with fine which may extend to Rs 50

True return furnished by under bye laws framed by the Bangalore City Municipal Council, under Section 51 (1) (i) of the Mysore City Municipalities Act, VII of 1933, as to the liability to tax on profession, art, trade, calling and offices and appointments for the year

Name and address of party	Nature of profession art trade or calling followed or office or appointment held	Date from which profession etc is followed	Monthly Income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

BANGALORE

Dated *Signature of party*

No L 9189 90--ML 105 36 27, DATED 7TH MAY 1938

SCHEDULE

CLASS I

Every person holding any office or appointment, public or private, or employed in any capacity, whose pay or salary amounts to two thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to two thousand rupees a month or upwards —

1 Carrying on business as a company

2 Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers and commission agents

3 Bankers, money lenders money changers and pawn brokers

4 Editors and proprietors of newspapers

5 Brokers and dealers in securities, shares or bills of exchange

6 Practising barristers, advocates, high court vakils, solicitors, attorneys, pleaders and law agents

7 Practising medical practitioners of all kinds including hakims and vaidyars

8 Dentists and veterinary surgeons

9 Architects and civil engineers

10 Owners and farmers of markets and toll farmers, florists and seedsmen

11 Keepers of hotels, lodging houses or boarding houses

12 Builders and surveyors

13 Owners of mills warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds

14 Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians cinema contractors, film producers, film renters or lessees, exhibitors and distributors of films and dancers

15 Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages and keepers of motor buses, lorries or other taxis

16 Artizans — Rs 100 a year

CLASS II

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to one thousand five hundred rupees a month or upwards — Rs 75 a year

CLASS III

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to one thousand rupees a month or upwards — Rs 50 a year

CLASS IV

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards — Rs 25 a year

CLASS V

Every person described in Class I whose pay salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards — Rs 12 a year

CLASS VI

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to two hundred rupees a month or upwards — Rs 8 a year

No L 9189 90—Ml 105 36 27, dated 7th May 1938

Class VII

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to one hundred rupees a month or upwards
Rs 4 a year

Class VIII

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to fifty rupees a month or upwards
Rs 2 a year

Class IX

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to thirty rupees a month or upwards
Re 0 8 0 a year

Note —The foregoing classification is subject to the following provisos namely —

Proviso —1 No owner of a cotton press shall be placed in any class below Class IV

2 No wholesale trader banker, barrister, advocate, high court vakil, solicitor, attorney, architect, civil engineer, mill owner, or factory owner, shall be placed in any class below Class V,

3 No abkari renter (other than a mere liquor shop keeper), editor or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidyar) dentist or veterinary surgeon, shall be placed in any class below Class VI

4 No boat owner, auctioneer, money lender, owner or farmer of a market, toll farmer, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press), shall be placed in any class below Class VII

Professional Tax Assessment (Rule 7 of the rules)

Division No Bangalore City Municipality

No	Name of party	Assessment in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment		
		No	Amt Rs				Class	Amt Rs	No

Class I

Every person holding any office or appointment, public or private employment in any capacity, whose pay salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000 a month or upwards —

1 Carrying on business as a company

2 Abkari renter, wholesale and retail traders and manufacturers of every kind, contractors, ship owners, boat owners, auctioneers and commission agents

3 Bankers, money lenders, money changers and pawn brokers

4 Editors and proprietors of newspapers

No L. 9189 90—ML (105 36 27), DATED 7TH MAY 1938

5 Dubashes, under writers, brokers and dealers in securities, shares or bills of exchange

6 Practising barristers, advocates, high court vakils, solicitors, attorneys, pleaders and law agents

7 Practising medical practitioners of all kinds including hakims and vaidyars

8 Dentists and veterinary surgeons

9 Architects and civil engineers

10 Owners and farmers of markets and toll farmers

11 Keepers of hotels, lodging houses, boarding houses and billiard saloons

12 Builders or surveyors

13 Owners of mills, warehouses and printing presses

14 Professional artists, photographers, actors, owners or managers of circus, theatrical companies, musicians and dancers

15 Dealers in animals or vehicles, owners or keepers of livery stables, or hackney carriages

16 Artizans

CLASS II

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 1,500 a month or upwards

CLASS III

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1,000 a month or upwards

CLASS IV

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 500 a month or upwards

CLASS V

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 300 a month or upwards

CLASS VI

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 200 a month or upwards

CLASS VII

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 100 a month or upwards

CLASS VIII

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 50 a month or upwards

CLASS IX

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 30 a month or upwards

NOTE —The above classification is subject to the following provisos namely —

Proviso —1 No owner of a cotton press shall be placed in any class below Class IV

2 No wholesale trader, ship owner, banker, dubash, barrister, advocate, high court vakil, solicitor, attorney, architect, civil engineer mill owner or factory owner shall be placed in any class below Class V

3 No abkari renter (other than a mere liquor shop keeper) editor or proprietor of a newspaper, under writer, broker or other dealer in securities,, shares or bills of exchange and no first grade pleader, medical practitioners (other than a hakim or vaidyar), dentist or veterinary surgeon shall be placed in any class below Class VI

4 No boat owner, auctioneer, money lender, owner or farmer of a market, toll farmer, keeper of a hotel, lodging or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class VII

WD 1975—GPB 875—17-5 38

No. M6PR 31/45-46 OFFICE OF THE DEPUTY COMMISSIONER
BANGALORE DISTRICT
BANGALORE DATED THE 28th AUGUST 45

REVENUE SECRETARIAT
1478
31 AUG 1945
L & S BRANCH.

From

A.S.KHAREM,ESQ.,B.A.,B.L.,
Deputy Commissioner,
Bangalore District.

To

J.R.MALLARADYA,ESQ.,M.A.,
Additional Secretary to Government,
Bangalore.

Sir,

Sub Regarding levy of tax on Arts professions Trades and callings-Hoskote Municipality Recommending the-

---

I have the honour to forward herewith report No HC 23/45-46 dated 1/8/45 received from the President Town Municipal Council on the above subject and to state that consequent on my repeated instructions to suggest measures to improve the financial position of the Hoskote Municipality, the council have proposed to levy tax on Arts-professions,Trades & Callings, which is permissible under the Municipal Regulation In pursuance of the proposal, action has been taken by the local council to publish an isthihar calling for objections from the Tax Payers of the Town No Body is reported to have come forward with any objections opposing the proposals of the council, though the isthihar has been widely published in the locality

The Council therefore resolved in their meeting held on 5/5/45 that they should request the Deputy Commissioner to move Government to accord sanction to the proposal

The Municipality expects a sum of Rs 2000/- annually under this item of receipt//

P T O

No L-2586 28/9/45

To

The Deputy Com.
Bangalore Dr

Sir

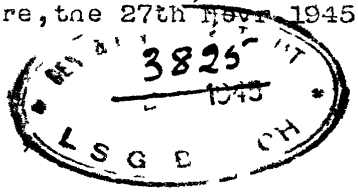
With reference to your letter No M6PR3/
45-46 of 28-8-1945 levy of
tax on Arts & professions etc in the
Starkole Town municipality, I am
directed to request you to furnish
detailed information about its taxable
rates at which the tax is levied.
The records and the your letter
under reference are herewith returned
for reference & retransmission

I have &c

Asst Secy to Govt

Dr Abdul Lazeez

M6 1195/45-46 Office of the Deputy Commissioner,
Bangalore District,
Dated, Bangalore, the 27th Nov. 1945



From

A C.Nirvani Gowda, Esq , B A
Deputy Commissioner,
Bangalore District

To

J B Mallesradhya, Esq ,M A ,
Secretary to Government of Mysore,
Revenue Department, Bangalore

Sir

Sub: Regarding levy of tax on Arts, professions-Trades & callings- Hoskote Municipality

With reference to your letter No L 2586 dated 28/9/45 calling for additional particulars on the above subject, I have the honour to forward herewith a copy of the schedule of rates at which the Municipal Council proposes to levy taxes on Arts, professions, trade and callings etc The schedule has been prepared in accordance with Sec 6, Clause (XI) of Mysore Town Municipal Regulation, is suitable for being adopted As already reported, no body has come forwarded with any objection opposing the proposal of the Municipal Council, though the isthihar has been widely published in the locality

In view of the circumstances already explained in my letter of even number dated 29/8/45, I request that sanction of Government may kindly be accorded to the proposal of the Municipal Council, The connected papers on the subject accompany

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER
BANGALORE DISTRICT

L 57148

1-1-46

To The Dy Comm^r, Bangalore Dt

Sir,

With reference to the correspondence ending with letter No A66. 1195/45-46 Dy 24-11-45 in the matter of the levy of tax on Arts, Professions, Trades and callings in the Hosakote mdlg, I am directed to state that only the rates at which the tax would be levied have been sent and that there should be rules & Byelaws to enforce such a levy I am therefore to request you to prepare & send Rules & Byelaws in this behalf for the approval of Govt after observing the required formalities on the lines of those that are in force in the Bangalore city mdlg. A copy of the said rules & bylaws is sent herewith for reference & return

The records accompany

Yours faithfully
for the Secy to Govt

GEN & REV SECRETARIAT
J894
22 NOV 1946
L S G BRANCH

No. 6.1195/45 46

Office of the Deputy Commissioner
Bangalore District
Dated 19th November 1 9 4 6

To

J B Lallaradhya Esq , ..,
Secretary to the Govt , of Mysore,
Revenue Department, Bangalore.

Sir,

Subject.-

Regarding the levy of tax on Arts Professions, Trades and Callings Hoskote Town Municipality.
-00-

With reference to your letter No.L 5748/R., dated 1-11-46, on the above subject, I have the honor to send herewith the draft rules and Bye-laws in duplicate for favour of sanction of Government. The necessary formalities in this behalf are reported to have been observed as already explained in my letter of Even No dated 29 8 45 and 28 11.45.

The connected file of papers accompany for favour of reference.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District

T P C

Rules framed by the Hoskote Town Municipal council under sections 61(6)(xi) & 61(2) & 46(4)(H) of the Mysore Town Municipalities act VIII of 1933 for the assessment and levy of a Tax on arts, profession, Trades, and callings, and an Office and Offices and appointments

(1) In these rules the word "person" shall include a firm, company & Association

(2) Every person who, within the limits of the Hoskote Town Municipality, holds any office or appointment, public or private or is employed in or engages himself in any capacity in, or exercises any profession or trade or calling and every person falling under any of the denominations in the schedule appended to these rules shall pay tax at the rates specified in the schedule as payable by persons of the class in which such persons will be placed

(3) The tax shall be payable in advance in two equal half-yearly instalments in July and January, every year and shall be collected in accordance with the procedures laid down in chapter VIII of the Mysore Town Municipalities Act IV of 1933

(4) No person shall be liable to be taxed under the rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than 60 days within the Town

(5) The tax leviable under these rules from a firm, company or association may be levied from any member of that firm, company or association

(6) When a person exercises or engages in more than one profession, art, trade, or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

(7) on or before 1st January every year an assessment list in the appended form shall be prepared This list will be subject to revision half-yearly or yearly as may be decided by the municipal president

(8) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such revision

shall be granted unless notice in writing of the fact of ~~this~~ has gone up the profession, art, trade, or calling or office or appointment has been given to the ~~municipal~~ president and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(9) The burden of proving the facts entitling any person to relief under rule 8 shall be upon him

Bye-laws

Bye-laws framed by the Hoskote Town Municipal council under section 48 (1) (i) of the Town Municipalities act VIII of 1933 for enforcing the supply of information regarding liability to tax on professions, arts, trades and callings and offices and appointments

1) on the written requisition of the municipal president or such person or persons as may be authorised by him from time to time in this behalf —

(a) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of Hoskote Town Municipality shall within 30 days after the receipt-

of such requisition be bound to furnish a statement under his signature in writing in the form appended to these bye-laws showing his income or profits for the required year or years

(4) Every occupier of any building or land within the Town Municipal bounds shall furnish within 30 days of the 1st of July a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling office or appointment of every such person

2) Every employer or the head or Secretary of any public or private office or of a firm or of a company shall within the 15th of July of every year furnish a list in writing of names of all persons in his employ or in employ of such office, firm or company with a statement of salary or income of each of the same (4) and furnish the above particulars in regard to any incorporated company of which such employer, head or the secretary as the case may be, is the agent

3) Not-withstanding anything contained in these bye-laws, every person commencing to exercise any profession, art, trade, or calling or to hold any office or appointment

in the Town municipal limits who has not been required to furnish a return under bye-law (1) shall within 30 days of so commencing, give information of the fact to the municipal president

4) Every person who is liable to the tax and who shall change either the designation of his business or the nature of his profession, art, trade or calling or office or appointment or his place of business shall within 30 days of such change give intimation thereof to the municipal president

5) Failure to furnish the required information or furnishing information which is untrue shall be punishable on the fine which may extend to Rs 50/-

Issue written furnished by - - -

under bye-laws framed by the Hoskote Town municipal council under section 48 (1)(l) of the Mysore Town Municipalities act, VIII of 1933 as to the liability of tax on profession, art, trade, calling and offices and appointments for the year

Name and address of the party	Nature of profession, art trade, or calling followed or office or appointment held	Date from which profession is followed	Monthly income		Remarks
			Included in the last year return	During the current year	
1	2	3	4	5	6

Hostel

Date

Signature of party

Schedule

Class I

Every person holding any office or appointment, public or private or employed in any capacity whose pay or salary amounts to one thousand rupees a month or upwards and every person falling under any of the following denomination, whose income is estimated to amount to one thousand rupees a month or upwards

Rupees 50/- per year

1) Carrying on business as a company
2) Dealers, retailers, wholesale and retail traders and manufacturers of every kind, contractors engineers and commission agents
3) Bankers, money lenders, money changers, and pawn brokers
4) Editors and proprietors of News papers

Rupees 50/- per year

5) Bankers, and dealers in securities, shares and bulls of exchanges

6) Practicing Barristers, Advocates, High court Vakeels, solicitors, Attorneys, pleaders and law agents

7) Practicing medical practitioners of kinds including hakims and Vaidyas

8) ~~Dentists~~ Dentists and Veterinary surgeons

9) Architects and civil Engineers

10) owners and farmers of markets and toll-farmers, Brokers and Seedsmen

11) Keepers of hotels - lodging houses or boarding houses

12) Builders and Surveyors

13) owners of mills, ware-houses, printing presses, oil presses, cotton presses and other presses and factories of all kinds

14) Professional artists photographers actors owners or managers of circuses or theatrical companies, musicians, cinema contractors film producers, film renters or lessees, exhibitors and distributors of films and dancers

15) Dealers in animals or vehicles, and owners or keepers of livery stables and hackney carriages and keepers of motor buses lorries or other taxis

16) Artizans - - - - - Rs 50 a year

Class II

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 500/- a month or upwards - - - - - - - - - - - - - - Rs 25/- a year

Class III

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 300/- a month or upwards - - - - Rs 12/- a year

Class IV

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 200/- a month or upwards - - - - - - - Rs 8/- a year

Class V

Every person described in class I whose salary or pension amounts or whose income is estimated amounts to Rs 100/- a month or upwards - - - - - - - - - Rs 4/- a year

Class VI

Every person described in class I whose pay, salary or pension amounts or whose income estimated to amounts to Rs 50/- or upwards - - - - - - - - - Rs two/- a year

Class VII

Every person described in class I whose pay salary or pension amounts or whose

income is estimated to amount to Rs30/- a month or upwards - - - Re1/- a year

Note:- The foregoing classification is subject to the following provisions namely

Provison - 1) No owner of a cotton press shall be placed in any class below class II

2) No wholesale trader, banker, Barrister, advocate, High court Vakil, Solicitor, attorney, architect, civil engineer mill-owner or factory owner, shall be placed in any class below class III

3) No abkari renter (other than wine liquor shop-keeper) editor or proprietor of a newspaper, broker or other dealer in securities, shares, or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya) dentist or Veterinary Surgeon shall be placed in any class below class IV

4) No boat owner, auctioneer - money-lender, owner or farmer of a market-toll-farmer keeper of a Hotel, lodging house or boarding house and no builder surveyer or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in only class below class V

Professional Tax assessment

(Rule 7 of the rules)

Hoskote Town Municipality

No	Name of party	Assessment in previous year		occupation	Address	Monthly or annual income of which basis of assessment	New Assessment		
		No	Amount Rs				Class	Amount Rs	No
1	2	3	4	5	6	7	8	9	10

Class I

Every person holding any office or appointment, public or private employment in any capacity whose pay, salary or pension amounts to Rs 1000/- a month or upwards and every person falling under any of the following denominations whose income is estimated to amounts to Rs 1000/- a month or upwards

1) Carrying on business as a company

2) Dukan renter, whole sale and retail traders and manufacturers of every kinds, contractors, ship-owners, boat-owners, auctioneers, and commission agents

3) Bankers, money-lenders, money changers and pawn-brokers

4) Editors and proprietors of news papers

5 Dubashes, under-writers, brokers, and dealers in securities, shares, or bills of exchange

6 Practising barristers, Advocates, High court Vakils, Solicitors, attorneys, pleaders, and law agents

7 Practicing medical practitioners and all kinds including hakims and Vaidyans

8 Dentist and Veterinary Surgeons

9 Architects and civil engineers

10 owners and farmers of markets and toll-farmers

11 Keepers of hotels, lodging houses, boarding houses, and billiard saloons

12 - Builders or Surveyors

13 owners of mills, ware-houses and printing presses

14 Professional artists, photographers, actors, owners of managers of circus, - theatrical companies, musicians, and dancers

15 Dealers in animals or vehicles, owners or keepers of livery stables, or hackney carriages

16 Dalals

Class II

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 500/- a month or upwards

Class III

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 31 a month or upwards

Class IV

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 20/- a month or upwards

Class V

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 10/- a month or upwards

Class VI

Every person described in class I whose pay or salary or pension amounts, or whose income is estimated to amount to Rs 5/- a month or upwards

Class VII

Every person described in class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 3/- a month or upwards

Note:- The above classification is subject to the following provisions namely

Proviso.- 1) No owner of a cotton press shall be placed in any class below

2) No wholesale trader, ship-owner, banker, dubash, teanistler, advocate, H.C. - court Vakil, Solicitor, attorney, architect civil engineer mill-owner or factory - owner shall be placed in any class below class III

3) No Asiatic resident (other than a mere liquor shop-keeper) Editor or proprietor of a news paper, under-writer, broker or other dealer in securities, shares or bills of exchange and no barrister pleader, medical practitioner (other than a hakim or vaidyar) dentist or veterinary surgeon shall be placed in any class below class IV

4) No boat-owner, auctioneer, money-lender, owner or farmer of a market toll-farmer keeper of a hotel, lodging or boarding house, and no builder, surveyor or owner of a ware-house or press (other than a cotton press or oil press) shall be placed in any class be below class V

President
Hoskote Municipal Council

B O

Ex Regime Secretary

Appendix F G —1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 194

Date of issue 27/2/47

Signed by M. Gokhale

T S

Please type paras 16 to 19 of the notes

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 11831/Record

To

The Dy Commr, Bijnor Dt

Sir,

With reference to the Correspondence ending with your letter No Mis 1195/45-46 dy 19-11-46, re: the levy of tax on Arts, Professions, Trades & Callings in the Hosakote town only, I am directed to forward herewith a copy of the opinion furnished by the Law Deptt and to request that the Byelaws may be revised in accordance with the opinion furnished therein and forward the same to Govt for the orders of G.

The records accompany for reference

and retransmission

Shaneck

for symptoms

Wks Dec Sept

Ml 67-46-46

L6-1195/45-46

Office of the Deputy Commissioner,
Bangalore District,
Dated, 20th J u n e 1947

To

Syed Abdul Aleem, Esq , B A.,
Secretary to Govt. of Mysore,
Revenue Department, BANGALORE.

Sir,

Subject Revision of Bye-laws in Hoskote Town Municipal Council

With reference to your letter No L.11831/46 dated 27-2-47 on the above subject, I have the honour to forward the Byelaws re, levy of Tax on Arts, professions etc , duly getting it revised as proposed,

The revised Bye-laws relating to Octroi, Slaughter house, market, water supply and other 11 subjects are also forwarded herewith for favour of according approval of Government.

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISIONER,
BANGALORE DISTRICT.

YSR/-

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 26/9/ 1947

Signed by Mr G N Rao

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(iv) published in the Gazette Kannada Part ?

Mr

Section ML

File No 67-46

Serial No 47

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter no 176-1195/45-46 dated 20-6-47 from the D C B'lore district requesting sanction to the draft rules and bye laws, framed by the Hoskote Town mt Council under Sects 46 (1) and 48 (1) (c) of the Mysore Town mt Act 1933, for the levy of a tax on Arts, professions, Trades etc, in the Hoskote Town mlty under Sect 61 (b) (xi) of the Act, as per rates mentioned in the schedule, ~~under Sect 48 (1) (c) of the said Act~~ and ~~Order thereon — No~~ adding that the necessary formalities prescribed in this behalf under Section 62 of the Act, have been observed

98 11-12/III-67-46-47

Order no 2 — re levy of a Sark on ass, Tows, Trotters etc

Somebody the by-laws, with the appendix thereto, are appended hereto

They may be got printed and ~~three~~ four copies ~~of the same submitted to the~~ Govt for reference sent to the Sark Secty for report & recom

from Rec Secy 8/9/47

to D C B's Inv Dpt Life Records

to Comptroller & Govt

The rules & bylaws in this behalf are appended to this

List of Enclosures

Copied by

Examined by

WD 04162—GPB—60 000—23-10-41